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ABSTRACT

This report describes property tax revenues and assessment rates for all 50 States during 1966. The following information is summarized by State and by class of property: (1) The total valuation and the taxable valuation of property subject to local general property taxation and the percent distribution of total valuation by class of property; (2) the major types of tangible personal property subject to local general property taxes; (3) the number of parcels of real property by major-use class and percent distribution; and (4) the ratios of assessed values of transferred real property to sales prices. The recommendations of the nonpartisan Advisory Ccmmission on Intergovernmental Relations (ACIR), aimed at reducing the inequalities inherent in the present local property tax system, are summarized. Related documents are EA 002 525 and EA 002 801. (JH)

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July 1969

VALUATION OF PROPERTY

In the fiscal year 1966, the property tax receipts of all state and local governments totaled $24,670 million, of which $834 million was state revenue and $23,836 million was local government revenue. As shown in Table 1, property tax receipts have more than doubled in the 10-year fiscal period from 1956 to 1966. The increase resulted from higher levies on property and also from increased assessed values. The higher assessments reflect the rise in market prices of property and values of new construction and land-use change.

The property tax is still the one important local tax source of school district revenue. In fiscal 1967, the independent school districts collected $10.9 billion, or 98.6 percent, of their locally collected tax revenue from property taxes.[1/]

As the base of the property tax, assessments are important to local financing of schools. Assessments have additional importance in school finance because they are used as an indicator of fiscal ability in formulas for the distribution of state aid. The dollar aggregate of assessed values of a school district compared to the valuations of other local school districts is a measure of local fiscal ability only when the assessed values among the districts are equalized. Assessed values are not an adequate measure of local fiscal ability in many states because the taxing districts assess property at different percents of full market value.

This report summarizes state information from the U. S. Bureau of the Census on gross and taxable assessed values, the number of parcels of real property, and the ratio which the assessed value is of current worth.[2/]

The latter--the assessment-sales ratio--is probably of most importance to the state and local associations that are working on legislative programs: to secure adequate financial support for schools from both state and local tax sources; to secure equitable distribution of the tax burden for the support of schools among the taxing districts; and to distribute the burden of support of the state school system among property, income, and sales taxes at the state and local levels.

Comparative figures were not available on the value of the base of the general property tax in the several states until a comprehensive survey of property subject to the local general property tax was included in the 1957 Census of Governments.[3/] and, more recently, in the 1962 and 1967 Census of Governments. The 1957 data were summarized in a report of the NEA Committee on Tax Education and School Finance.[4/] The 1962 data were summarized in a report by the NEA Committee on Educational Finance.[5/] This report, which summarizes the 1967 data, largely updates the previous publication.

The major items of information reported in the latest study by the Bureau are summarized here by state and by class of property as follows:

- The total valuation and the taxable valuation of property (real and personal) subject to local general property taxation and the percent distribution of total valuation by class of property (Tables 2 through 6)
- The major types of tangible personal property subject to local general property taxes (Table 7)
- The number of parcels of real property by major-use class and percent distribution (Tables 8 and 9)

1/ U.S. Department of Commerce, Bureau of the Census. Finances of School Districts. Census of Governments: 1967. Vol. IV, No. 1. Washington, D.C.: Government Printing Office, 1967. (Preliminary figures)

2/ U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. II. Washington, D.C.: Government Printing Office, September 1968. 163 p.

3/ U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. 1957 Census of Governments, Vol. V. Washington, D.C.: Government Printing Office, June 1959. 145 p.

4/ National Education Association, Committee on Tax Education and School Finance. Valuation of Property: Assessment and Sales Prices Compared. Washington, D.C.: the Association, January 1959. 33 p.

5/ National Education Association, Committee on Educational Finance. Valuation of Property. CEF Report No. 10. Washington, D.C.: the Association, May 1964. 16 p.

EA 002 800

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TABLE 1.--PROPERTY TAX REVENUES, 1957 TO 1966

Year	Amount (in millions)		Percent of all tax revenue	
	State and local	Local only	State and local	Local only
1	2	3	4	5
1965-66[a]	$24,670	$23,836	43.5%	87.1%
1964-65[a]	22,583	21,817	44.1	86.9
1963-64[a]	21,241	20,519	44.5	87.2
1963	20,089	19,401	45.4	87.5
1962	19,054	18,414	45.9	87.7
1961	18,002	17,370	46.3	87.7
1960	15,405	15,798	45.4	87.4
1959	14,983	14,417	46.3	87.2
1958	14,047	13,514	46.2	87.4
1957	12,864	12,385	44.6	86.7

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 2.

a/ Data are for governmental fiscal years ended during the period July through June; for prior years, data are for governmental fiscal years ended during the calendar year.

- The ratios of assessed values of transferred real property to sales prices (Tables 10 and 11).

Assessments for the General Property Tax

The gross assessed value of all property subject to the general property tax rose from $367.3 billion in 1961 to $499.0 billion in 1966. These figures include all property subject to the general property tax whether state or locally assessed. The valuations include all taxable real estate, the value of the exempt and taxable portions of all property which is partially tax exempt, and all personal property subject to the general property tax. The gross assessed values for each state are shown in Table 2. (Tables 2-12 follow text.)

After the deduction of the value of the tax-exempt portion of partially taxable property, the taxable assessed value, which was the base of the local general property tax in 1966, amounted to $484.1 billion. The 1966 property taxes of local governments were levied on this taxable assessed value. The assessed values subject to taxation (after deduction of exemptions) are shown in Table 3 by the government which makes the assessment, by type of property, and by state. These valuations were officially set in 1966. Table 3 shows the percent distribution of the taxable assessments in Table 2.

The nationwide aggregate of taxable assessed values in 1966 shows a marked rise during the five-year interval--from $354.0 billion in 1961 to $484.1 billion in 1966, or $130.1 billion. Taxable assessed values increased by 36.8 percent in the five-year period, or at an average annual rate of 6.5 percent. Property tax revenue rose at a similar rate--37.0 percent from 1961 to 1966, at an annual rate averaging 6.5 percent.

Property assessment is primarily a function of local governments. Certain types of property, however, are commonly assessed by a state agency. Railroads and other public utilities, which present difficult problems of assessment and allocation of values, form the bulk of the state-assessed property in most of the 39 states with state-set valuations. These valuations are allocated by the state agency among the local taxing jurisdictions and are added to the local assessment rolls.

The following shows the value of the taxable property assessed by state and local governments, by type of property included in the local general property tax base, for 1961 and 1966:

Taxable assessed value	Amount (billions)	
	1966	1961
Total	$484.1	$355.7
State assessed	41.6	27.8
Railroads	5.1	5.9
Other public utilities	25.0	18.8
All other	11.5	3.1
Locally assessed	442.5	327.9
Real property	378.9	271.4
Personal property	63.6	56.5

	Percent	
	1966	1961
Total	100.0%	100.0%
State assessed	8.6	7.6
Railroads	1.1	1.7
Other public utilities	5.2	5.3
All other	2.4	0.9
Locally assessed	91.4	92.2
Real property	78.3	76.3
Personal property	13.1	15.9

State-Assessed Property

There is no state assessment of property for the local general property tax in nine states: Alaska, Conneticut, Delaware, Michigan, New Hampshire, Pennsylvania, Rhode Island, Vermont, and Wisconsin. In Hawaii, all assessments are made by a state agency but values have been shown as "locally assessed" for comparability with data for other states. Railroad property is centrally assessed for general property taxation in 37 states. The operating property of other public utilities is assessed by a central agency in 38 states. In 16 states, some types of properties other than public utilities are subject to assessment by a state agency. (Table 3)

The value of property assessed by a state agency represented one-fourth or more of the local tax base in nine states: Arizona, Idaho, Louisiana, Mississippi, New Mexico, Ohio, South Carolina, Utah, and Wyoming. In Arizona, New Mexico, Utah, and Wyoming, mining properties comprise a substantial portion of state-assessed property; and in South Carolina, textile and other manufacturing property.

State-assessed property in most other states consists of railroads and other public utilities. (Table 4)

Exempt Property

The value of property which is not subject to the general property tax base is not included in this survey. Nontaxable real property is most frequently governmental property or property which is used for a publicly beneficial purpose, such as church property, nonprofit hospitals, and educational institutions. In four states--Delaware, Hawaii, New York, and Pennsylvania--personal property is not included in the general property tax base.

Most states exclude some particular classes of property from local general property taxation. The exemption or inclusion of certain types of tangible personal property is shown by state in Table 7. In some states, new industrial plants are given temporary exemption in order to attract new industry.

The difficulty of locating and assessing intangible personal property for general property taxation has resulted in its frequent exclusion from the general property tax base. All intangible property is legally part of the base for general property taxation in only 10 states: Alaska (at local option), Arkansas, Illinois, Louisiana, Montana, New Mexico, Tennessee, Texas, West Virginia, and Wyoming. In six other states, only certain types of intangible personal property are legally subject to local assessment for general property taxation: Alabama, Georgia, Idaho, Mississippi, Nevada, and North Dakota. Twenty states have special (as distinct from general) property taxation for all or certain types of intangibles. The remaining 15 states and the District of Columbia do not apply property taxation to intangibles.

Partially Exempt Property

Partial exemptions from local general property taxation have been granted in 25 states. A few states accounted for a large part of the $14.9 billion of partially tax-exempt property. Homestead exemptions allowed in six states totaled $9.0 billion: Florida, Georgia, Hawaii, Louisiana, Mississippi, and Oklahoma. Florida accounts for more than three-fifths (62 percent) of the homestead exemptions. Eleven states allow property tax exemptions to all veterans, or to disabled veterans, totaling $2.1 billion. Seventeen states reported a total valuation in other partial exemptions of $3.8 billion, including exemptions of household goods, real property of elderly persons, and other.

Taxable Property Valuations

The gross value subject to tax is distributed by major-use class of property in dollar amounts in Table 5 and in percents in Table 6. The distributions are given only for gross value (before the deduction of partial exemption) because the exempt portion could not be distributed among the major-use classes of property. The distribution of gross assessed value by state and local assessment and by major-use class of real property for 1966 is summarized as follows:

Type and major use	Amount (millions)	Percent distribution
Total gross assessed value ..	$498,962	100.0%
State assessed	41,592	8.3
Locally assessed personalty .	64,175	12.9
Locally assessed realty	393,193	78.8
Residential nonfarm	236,328	47.4
Acreage and farms	43,382	8.7
Vacant lots	10,242	2.1
Commercial and industrial .	97,184	19.5
Other and unallocable	6,045	1.2

Number of Locally Assessed Properties

Nearly 75 million parcels of taxable real estate were on the local assessment rolls in 1966. Parcels of taxable property vary greatly in size, value, and use.

The count of parcels indicates only the number of separate parcels on which the local assessors place a value for local tax purposes. It does not include real estate which is fully tax exempt, real estate which is assessed by an agency of the state government, property which is defined by state law as personal rather than real property, and property which is subject to an alternate tax, instead of the property tax, according to the laws of the several states.

For the United States as a whole, residential nonfarm properties outnumber all other use classes of real estate. Their proportion of the total shifted upwards slightly from 55.4 percent in 1961 to 56.6 percent in 1966, with most of the change accounted for by an increase in single-family houses. The following summarizes the distribution of the major-use classes of taxable parcels of realty in the United States. A similar distribution is given by state in Tables 8 and 9.

	Parcels of taxable property			
	Number (in thousands)		Percent of total	
	1966	1961	1966	1961
Residential nonfarm	42,329	37,336	56.6%	55.4%
Acreage and farms.	14,085	13,348	18.8	19.8
Vacant lots	14,250	12,876	19.0	19.1
Commercial and industrial	2,487	2,508	3.3	3.7
Other and unallocable	1,679	1,381	2.2	2.0
Total	74,832	67,449	100.0%	100.0%

The following is a brief description of each of the major-use classes of locally assessed real property as used in this report:

Residential property (nonfarm) includes predominantly single-family houses but also includes apartments, flats, duplexes, etc. It excludes hotels, which are included with commercial properties.

Acreage and farm properties comprise individual properties which are described on local tax rolls in terms of acreage rather than as lots. Such properties are mainly agricultural, but they also include unimproved timber land, mineral land (in some states), and wasteland, as well as rural residential properties.

Vacant lots include those local assessments showing an assessed value for land but no improvement value, and described as lots rather than as acreage.

Commercial properties include stores, hotels and motels, office buildings, gasoline stations and commercial garages, warehouses, theaters, banks, and other commercial enterprises.

Industrial properties include factories, food processing plants, mills, mines, quarries, and the like; and utility property where it is locally assessed as realty.

Other and unallocable include surface and subsurface rights to property, such as mineral, timber, and oil rights, where they are separately conveyed and separately assessed as real property. Properties which could not be fitted into any of the preceding categories are also included.

Information relative to the number of owners of real estate is not available from this survey. One owner may hold the deed to several contiguous or noncontiguous parcels of the same or different classes of property. Hence, the figures given here on parcels of property are not indicative of the number of owners of real estate who pay taxes or the numbers of types of establishments, i.e., farms, commercial, etc.

Assessment-Sales Ratios

Assessments are commonly set at a dollar value well below the current market value of real estate. No standard ratio of assessments to current market value prevails among the states or among the taxing jurisdictions within many of the states.

Real property tax assessments were at a national average of 32.5 percent of total market values estimated at $1,210 billion in 1966. Assessments have not risen quite as fast as sales prices. In 1961 the nationwide sales assessment was 29 percent of an estimated $970 billion in market values of all locally assessed real property.

The 1967 Census of Governments undertook a sample survey by state of the assessment-sales ratios in use in 1966 for several classes of transferred real property. These ratios were based on actual assessed value shown on local tax records and the sales price as reported by the buyer or seller of the property for parcels of real property which had been sold over a six-month period in 1966.

The Bureau of the Census reports four measurements of average ratios based on their survey. Two of these ratios--the simple sales-based average ratio and the size-weighted average ratio--are included in this report because they are available for most major-use classes. The simple sales-based average ratios given in Table 10 are derived by dividing the total assessed value of sold properties by the aggregate of their sales prices. The size-weighted average ratios are derived by dividing the state-wide amount of assessed value (of each distinct value-size class of property) by the percentage assessment ratio for sold properties of of the same type and value size, adding to obtain a state-wide total, and dividing that total into the state-wide aggregate of assessed value for the particular type of property. The ratios are given for residential nonfarm properties, single-family nonfarm houses (not previously occupied), acreage and farm properties, vacant lots, and commercial and industrial properties combined. The following is a summary of the distribution of the ratios in Table 10 by major-use classes of real estate.

Residential nonfarm

Range of ratios	5.3-90.5%
Number of states with ratios of:	
Less than 15 percent	5
15.0 to 24.9 percent	15
25.0 to 39.9 percent	15
40.0 percent and over	16
Total	51

Acreage and farm

Range of ratios	3.6-61.2%
Number of states with ratios of:	
Less than 15 percent	24
15.0 to 24.9 percent	14
25.0 to 39.9 percent	10
40.0 percent and over	3
Total	51

Vacant lots

Range of ratios	4.3-65.6%
Number of states with ratios of:	
Less than 15 percent	17
15.0 to 24.9 percent	11
25.0 to 39.9 percent	18
40.0 percent and over	5
Total	51

Commercial and industrial

Range of ratios	5.2-70.0%
Number of states with ratios of:	
Less than 15 percent	8
15.0 to 24.9 percent	16
25.0 to 39.9 percent	10
40.0 percent and over	17
Total	51

The size-weighted average ratios given in Table 11 are designed to eliminate the bias resulting from different turnover rates among various value-size classes within each major-use group. This type of ratio is not available separately for single-family nonfarm houses nor for commercial properties. In a number of states, ratios were not computed separately for other than residential nonfarm properties because measurable sales were insufficient for application of this type of ratio on a state basis. Where both the simple sales-based and size-weighted ratios are available, relatively little difference appears for most states for a given major-use class. The conclusion should not be drawn, however, that the rate of turnover is uniform among different size classes nor that they are alike in assessment ratio. Numerous divergencies appear when assessed values of various categories involved in measurable sales are studied in detail within a given state.

Summary

The assessment figures presented state by state indicate marked variations in the base of the local general property tax. A similar pattern of variation exists among taxing districts within many states with respect to the ratios of assessments to current market worth. With the increased attention now being focused on the equalization of property tax assessments and improved administration, it is likely that many of the recommended changes will be realized in the years ahead. Regardless of the pace at which such changes occur, the general property tax will most likely continue as the most important source of school revenue from local sources.

Strengthening the Property Tax

The nonpartisan Advisory Commission on Intergovernmental Relations (ACIR) has called the local property tax system the "sick giant" of our domestic revenue system and has traced the "fiscal pathology" to both individual and group property taxpayer overburden systems.[6/] The major overburden situations for the individual property taxpayer, according to the ACIR, stem from:

1. Over-assessment due to the lack of uniform valuation practices--an administrative matter; or

2. Below average family income that raises an ability to pay issue.

For the property taxpayers as a group within a particular local jurisdiction, overburden arises from:

1. Unusually high governmental costs due to poor management practices;

2. An underdeveloped tax base due to the political fractionation of the metropolitan economic entity; or

3. An anemic tax base or extraordinary demand or both caused by the heavy concentration of poor people within the jurisdiction.

In an effort to reduce the inequalities and overburden situations inherent in the present local property tax system, the ACIR has made numerous recommendations which have been summarized below by category:

1. The selection of property tax assessors should be made on the basis of professional ability rather than via the elective process. This change would help to overcome one problem inherent in the process of estimating the market value of taxable property.

2. In order to solve the conflict between state laws which require full value assessment and local policies of fractional assessment, officials should be allowed to assess at "any uniform percentage of current market value above a specified minimum level." However, the state must maintain a policy of full disclosure of fractional valuation policies, should conduct county assessment ratios, and must allow the taxpayer to introduce state assessment ratio data as evidence in equity appeal cases.

3. Investigate the feasibility of providing tax credits and/or cash refunds for property owners and low income homeowners and renters. With this program tax credits are allowed against the state income tax liability for property taxes or rent (over a minimum) paid. If the tax credit allowed is greater than the income tax owed, the taxpayer receives a cash refund for the excess of credit over tax due.[7/]

4. The allowance of homestead exemptions may offer some protection from property tax overburden, but it aids all homeowners equally, rather than assisting the low income property taxpayers who need it the most.

6/ Advisory Commission on Intergovernmental Relations. State and Local Taxes: Significant Features 1968. (M-37). Washington, D.C.: Government Printing Office, January 1968. p. 7-9.

7/ For additional information see: National Education Association, Research Division. "Easing Consumer and Property Tax Burdens with Tax Credits and Cash Rebates." NEA Research Bulletin 46: 3-5; March 1969.

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TABLE 2.--GROSS ASSESSED VALUE (BEFORE EXEMPTIONS) OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXATION, 1966
(in millions)

State	Gross assessed value (before exemptions)				
	Total	State assessed	Locally assessed		
			Total	Real property	Personal property
	2	3	4	5	6
United States, total	$498,962	$41,592	$457,363	$393,193	$64,175
Alabama	4,066	693	3,373	2,303	1,070
Alaska	1,300	...	1,300	1,065	235
Arizona	2,373	568	1,804	1,452	352
Arkansas	1,804	330	1,473	1,057	417
California	43,188	4,628	38,560	33,508	5,052
Colorado	4,232	473	3,759	3,180	579
Connecticut	14,173	...	14,173	11,004	3,169
Delaware	1,738	...	1,738	1,738	...
District of Columbia	3,538	...	3,538	3,028	510
Florida	31,239	274	30,965	26,928	4,036
Georgia	7,310	646	6,664	4,658	2,006
Hawaii[a]	3,409	...	3,409	3,409	...
Idaho	909	241	668	527	141
Illinois[b]	39,848	1,207	38,640	31,072	7,568
Indiana	10,182	1,053	9,129	6,412	2,717
Iowa	6,347	704	5,644	4,793	850
Kansas	4,953	910	4,043	2,873	1,171
Kentucky	16,320	2,609	13,711	11,811	1,899
Louisiana	4,709	947	3,762	2,314	1,449
Maine	3,088	97	2,990	2,479	511
Maryland	12,975	2,704	10,271	10,091	181
Massachusetts	14,979	203	14,776	13,817	959
Michigan	20,488	...	20,488	15,724	4,764
Minnesota[b]	2,517	209	2,308	2,000	308
Mississippi	2,007	437	1,570	1,063	506
Missouri	9,548	1,035	8,512	6,465	2,048
Montana[b]	824	178	647	409	238
Nebraska	4,333	93	4,240	3,160	1,081
Nevada	1,631	252	1,379	1,213	166
New Hampshire	2,431	...	2,431	2,254	177
New Jersey	28,431	107	28,324	26,767	1,557
New Mexico	1,594	633	960	789	172
New York	53,633	2,164	51,469	51,469	...
North Carolina	13,621	468	13,153	9,325	3,828
North Dakota[b]	693	81	612	472	140
Ohio	33,936	11,798	22,138	21,582	556
Oklahoma	3,608	716	2,891	2,209	682
Oregon	3,534	415	3,119	2,663	457
Pennsylvania	17,336	...	17,336	17,336	...
Rhode Island	3,253	...	3,253	2,511	742
South Carolina	1,037	464	573	416	157
South Dakota	2,393	139	2,254	1,678	577
Tennessee	4,942	646	4,296	3,893	403
Texas	16,366	143	16,223	12,330	3,893
Utah	1,541	479	1,061	804	258
Vermont	640	...	640	561	79
Virginia	9,834	1,035	8,799	7,284	1,515
Washington	4,898	345	4,553	3,672	881
West Virginia	4,915	883	4,032	2,510	1,522
Wisconsin	15,123	...	15,123	12,725	2,397
Wyoming	1,175	584	590	391	199

Source:
U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 28.

Note: Because of rounding, detail may not add to totals.

a/ All assessment in Hawaii is performed by a state agency, but values are shown as "locally assessed" for comparability with other states.

b/ Two sets of values are locally recorded for taxable property in Illinois, Minnesota, Montana, and North Dakota. The values shown here are the final valuations against which tax rates are applied.

TABLE 3.--TAXABLE ASSESSED VALUE OF THE PROPERTY SUBJECT TO THE LOCAL GENERAL PROPERTY TAX, 1966
(in millions)

State	Assessed value subject to tax (after deduction of exemptions[a])							
	Total	State assessed				Locally assessed		
		Total	Railroads[b]	Public utilities[b]	All other	Total	Real property	Personal property
1	2	3	4	5	6	7	8	9
United States, total	$484,057	$41,581	$5,102	$24,974	$11,508	$442,475	$378,920	$63,554
Alabama	3,962	693	95	598	...	3,268	2,303	965
Alaska	1,300	...	...	...	...	1,300	1,065	235
Arizona	2,239	568	116	133	319[c]	1,671	1,371	299
Arkansas	1,804	330	67	264	...	1,473	1,057	417
California	42,522	4,628	356	4,272	...	37,894	32,043	5,052
Colorado	4,232	473	92	381	...	3,759	3,180	579
Connecticut	13,881	...	...	...	...	13,881	10,777	3,103
Delaware	1,730	...	...	...	...	1,730	1,730	...
District of Columbia	3,538	...	...[d]	...	...	3,538	3,028	510
Florida	25,629	274	274[d]	[d]	...	25,355	21,318	4,036
Georgia	5,938	646	88	558	...	5,292	3,465	1,827
Hawaii[e]	3,090	...	...	...	...	3,090	3,090	...
Idaho	894	232	53	179	...	662	522	140
Illinois[f]	39,848	1,207	576	4	628[g]	38,640	31,072	7,568
Indiana	9,493	1,053	[h]	1,053[h]	...	8,440	5,748	2,692
Iowa	6,225	704	97	607	...	5,521	4,688	833
Kansas	4,953	910	179	731	...	4,043	2,873	1,171
Kentucky	16,320	2,609	386	1,473	751[i]	13,711	11,811	1,899
Louisiana	3,729	947	85	852	10[j]	2,782	1,334	1,449
Maine	3,048	97	...	...	97[k]	2,951	2,440	511
Maryland	12,975	2,704	61	1,685	958[l]	10,271	10,091	181
Massachusetts	14,501	203	...	203	...	14,298	13,338	959
Michigan	20,488	...	...	...	...	20,488	15,724	4,764
Minnesota[f]	2,517	209	...	133	76[m]	2,308	2,000	308
Mississippi	1,528	437	52	385	...	1,090	584	506
Missouri	9,548	1,035	187	848	...	8,512	6,465	2,048
Montana[f]	824	178	49	70	59[n]	647	409	238
Nebraska	4,333	93	88	5	...	4,240	3,160	1,081
Nevada	1,477	252	52	159	41[o]	1,225	1,075	150
New Hampshire	2,384	...	...	...	...	2,384	2,208	175
New Jersey	28,429	107	107	...	...	28,322	26,766	1,557
New Mexico	1,440	633	74	311	249[p]	807	635	172
New York	51,161	2,164	...	2,164	...	48,997	48,997	...
North Carolina	13,621	468	148	320	...	13,153	9,325	3,828
North Dakota[f]	693	81	37	45	...	612	472	140
Ohio	33,936	11,798	704	3,706	7,387[q]	22,138	21,582	556
Oklahoma	3,049	716	112	604	...	2,332	1,737	595
Oregon	3,454	415	58	356	...	3,039	2,605	434
Pennsylvania	17,336	...	...	...	...	17,336	17,336	...
Rhode Island	3,157	...	...	...	...	3,157	2,436	721
South Carolina	1,037	464	25	133	306[r]	573	416	157
South Dakota	2,393	139	24	114	...	2,254	1,678	577
Tennessee	4,942	646	182	464	...	4,296	3,893	403
Texas	16,366	143	32	101	10[s]	16,223	12,330	3,893
Utah	1,541	479	70	168	242[c]	1,061	804	258
Vermont	640	...	...	...	...	640	561	79
Virginia	9,834	1,035	163	871	[t]	8,799	7,284	1,515
Washington	4,875	345	59	287	...	4,529	3,672	858
West Virginia	4,915	883	283	599	...	4,032	2,510	1,522
Wisconsin	15,123	...	...	...	...	15,123	12,725	2,397
Wyoming	1,168	584	71	138	375[c]	584	387	197

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 29.

Note: Because of rounding, detail may not add to totals.

a/ Partial exemptions from the local property tax base apply predominantly to real property. Although reported for only six states, homestead exemptions accounted for 60 percent of the nationwide total of partial exemptions in 1966.

b/ Includes state-assessed railroad or utility property only.

c/ Mining property.

d/ Valuations of the public utilities are included with railroad valuations because separate data are not available.

e/ All assessment in Hawaii is performed by a state agency, but values are shown as "locally assessed" for comparability with other states.

f/ Two sets of values are locally recorded for taxable property in Illinois, Minnesota, Montana, and North Dakota. The values shown here are the final valuations against which tax rates are applied.

g/ Capital stock of domestic corporations.

h/ Railroad valuations are included with valuations of public utilities because separate data are not available.

i/ Distilled spirits in bonded warehouse.

j/ Watercraft and aircraft.

k/ Property in areas lacking organized town governments.

l/ Consisting of tangible personal property of corporations ($948 million) and distilled spirts ($10 million).

m/ Consisting of mined and unmined iron ore ($52 million), pipelines ($19 million), and taxable property of the Minneapolis - St. Paul International Airport ($5 million).

n/ Proceeds of mines.

o/ Net proceeds of mines ($28 million) and bank stock ($14 million).

p/ Consisting of mines ($175 million), oil and gas contractors equipment ($46 million), and shares of bank and trust companies ($27 million).

q/ Intercounty and corporate tangible personalty.

r/ Mostly textile and other manufacturing property.

s/ Lands owned by the University of Texas.

t/ Less than $0.5 million.

TABLE 4.--PERCENT DISTRIBUTION OF TAXABLE ASSESSED VALUE OF THE PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES, 1966

State	Total	State assessed				Locally assessed		
		Total	Railroads	Other public utilities	All other	Total	Real property	Personal property
1	2	3	4	5	6	7	8	9
United States, total	100.0%	8.7%	1.1%	5.2%	2.4%	91.4%	78.3%	13.1%
Alabama	100.0	17.5	2.4	15.1	...	82.5	58.1	24.4
Alaska	100.0	...	...	...	...	100.0	81.9	18.1
Arizona	100.0	25.4	5.2	5.9	14.2	74.6	61.3	13.4
Arkansas	100.0	18.3	3.7	14.6	...	81.7	58.6	23.1
California	100.0	10.9	0.8	10.0	...	89.1	77.2	11.9
Colorado	100.0	11.2	2.2	9.0	...	88.8	75.1	13.7
Connecticut	100.0	...	...	...	...	100.0	77.6	22.4
Delaware	100.0	...	...	...	...	100.0	100.0	...
District of Columbia	100.0	...	...	...	...	100.0	85.6	14.4
Florida	100.0	1.1	1.1	...	...	98.9	83.2	15.7
Georgia	100.0	10.9	1.5	9.4	...	89.1	58.4	30.8
Hawaii	100.0	...	...	...	...	100.0	100.0	...
Idaho	100.0	26.0	5.9	20.0	...	74.0	58.4	15.6
Illinois	100.0	3.0	1.5	a/	1.6	97.0	78.0	19.0
Indiana	100.0	11.0	b/	11.1	...	88.9	60.6	28.4
Iowa	100.0	11.3	1.6	9.8	...	88.7	75.3	13.4
Kansas	100.0	18.4	3.6	14.8	...	81.7	58.0	23.6
Kentucky	100.0	16.0	2.4	9.0	4.6	84.0	72.4	11.6
Louisiana	100.0	25.4	2.3	22.8	0.3	74.6	35.8	38.8
Maine	100.0	3.2	...	...	3.2	96.8	80.0	16.8
Maryland	100.0	20.8	0.5	13.0	7.4	79.2	77.8	1.4
Massachusetts	100.0	1.4	...	1.4	...	98.6	92.0	6.6
Michigan	100.0	...	...	...	...	100.0	76.7	23.3
Minnesota	100.0	8.3	...	5.3	3.0	91.7	79.5	12.2
Mississippi	100.0	28.6	3.4	25.2	...	71.3	38.2	33.1
Missouri	100.0	10.8	2.0	8.9	...	89.1	67.7	21.4
Montana	100.0	21.6	5.9	8.5	7.2	78.5	49.6	28.9
Nebraska	100.0	2.1	2.0	0.1	...	97.9	72.9	24.9
Nevada	100.0	17.1	3.5	10.8	2.8	82.9	72.8	10.2
New Hampshire	100.0	...	...	...	...	100.0	92.6	7.4
New Jersey	100.0	0.4	0.4	...	...	99.6	94.1	5.5
New Mexico	100.0	44.0	5.1	21.6	17.3	56.0	44.1	11.9
New York	100.0	4.2	...	4.2	...	95.8	95.8	...
North Carolina	100.0	3.4	1.1	2.3	...	96.6	68.5	28.1
North Dakota	100.0	11.7	5.3	6.5	...	88.3	68.1	20.2
Ohio	100.0	34.8	2.1	10.9	21.8	65.2	63.6	1.6
Oklahoma	100.0	23.5	3.7	19.8	...	76.5	57.0	19.5
Oregon	100.0	12.0	1.7	10.3	...	88.0	75.4	12.6
Pennsylvania	100.0	...	...	...	...	100.0	100.0	...
Rhode Island	100.0	...	...	...	...	100.0	77.1	22.9
South Carolina	100.0	44.7	2.4	12.8	29.5	55.3	40.1	15.1
South Dakota	100.0	5.8	1.0	4.8	...	94.2	70.1	24.1
Tennessee	100.0	13.1	3.7	9.4	...	86.9	78.8	8.1
Texas	100.0	0.8	0.2	0.6	0.1	99.1	75.3	23.8
Utah	100.0	31.1	4.5	10.9	15.7	68.9	52.2	16.7
Vermont	100.0	...	...	...	...	100.0	87.7	12.3
Virginia	100.0	10.5	1.7	8.9	a/	89.5	74.1	15.4
Washington	100.0	7.1	1.2	5.9	...	92.9	75.3	17.6
West Virginia	100.0	18.0	5.8	12.2	...	82.0	51.1	31.0
Wisconsin	100.0	...	...	...	...	100.0	84.1	15.9
Wyoming	100.0	50.0	6.1	11.8	32.1	50.0	33.1	16.8

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 29.

Note: Because of rounding, detail may not add to total.

a/ Less than 0.05 percent.

b/ Railroad valuations are included with valuations of public utilities because separate data are not available.

TABLE 5.--DISTRIBUTION OF GROSS ASSESSED VALUE BY TYPE AND MAJOR-USE CLASS OF REAL PROPERTY, 1966

State	Gross assessed value (in millions)[a/]											
			Locally assessed real property									
		State-assessed property	Locally assessed personal property	All types	Residential property (nonfarm)[b/]		Acreage and farms	Vacant lots	Commercial and industrial property			Other and unallocable
					Total	Single-family houses only			Total	Commercial	Industrial	
1	2	3	4	5	6	7	8	9	10	11	12	13
United States, total	$498,962	$41,592	$64,175	$393,193	$236,328	$196,654	$43,382	$10,242	$97,184	$60,040	$37,144	$6,045
Alabama	4,066	693	1,070	2,303	1,313	1,258	399	39	545	327	218	6
Alaska	1,300	...	235	1,065	627	484	65	64	304	262	42	5
Arizona	2,373	568	352	1,452	992	921	101	51	305	174	131	2
Arkansas	1,804	330	417	1,057	449	434	368	33	179	128	51	28[c/]
California	43,188	4,628	5,052	33,508	20,367	16,242	3,208	1,243	7,706	4,696	3,010	984[c/]
Colorado	4,232	473	579	3,180	1,884	1,686	398	51	791	581	209	58[c/]
Connecticut	14,173	...	3,169	11,004	8,076	7,541	271	196	2,441	1,570	871	21
Delaware	1,738	...	...	1,738	1,141	1,036	135	34	423	249	174	7
District of Columbia	3,538	...	510	3,028	1,805	1,048	...	160	942	860	82	121
Florida	31,239	274	4,036	26,928	16,800	15,060	3,538	1,708	4,841	3,963	877	37
Georgia	7,310	646	2,006	4,658	2,825	2,618	728	100	991	699	291	15
Hawaii	3,409	...	...	3,409	2,025	1,618	148	323	910	555	355	...[c/]
Idaho	909	241	141	527	153	151	182	7	171	58	113	13[c/]
Illinois	39,848	1,207	7,568	31,072	17,381	13,604	5,475	650	7,305	3,475	3,830	261[c/]
Indiana	10,182	1,053	2,717	6,412	3,652	3,517	1,302	137	1,296	659	638	24
Iowa	6,347	704	850	4,793	1,859	1,809	2,238	38	650	405	245	8
Kansas	4,953	910	1,171	2,873	1,189	1,149	1,288	30	345	249	96	21[c/]
Kentucky	16,320	2,609	1,899	11,811	6,437	6,213	3,227	143	1,956	1,373	583	47
Louisiana	4,709	947	1,449	2,314	1,469	1,303	201	65	569	428	141	10
Maine	3,088	97	511	2,479	1,594	1,447	.61	40	760	407	353	24
Maryland	12,975	2,704	181	10,091	7,160	6,311	706	157	1,985	1,277	708	82
Massachusetts	14,979	203	959	13,817	9,596	8,407	181	313	3,686	2,621	1,066	40
Michigan	20,488	...	4,764	15,724	9,623	9,057	1,164	519	4,276	2,138	2,138	101
Minnesota	2,517	209	308	2,000	884	831	534	24	557	357	200	1
Mississippi	2,007	437	506	1,063	483	476	383	24	170	118	51	3
Missouri	9,548	1,035	2,048	6,465	3,714	3,369	1,110	105	1,523	987	536	12
Montana	824	178	238	409	170	158	139	5	94	57	37	1
Nebraska	4,333	93	1,081	3,160	1,202	1,130	1,567	31	349	284	64	10
Nevada	1,631	252	166	1,213	662	550	106	60	374	290	84	11
New Hampshire	2,431	...	177	2,254	1,569	1,459	56	36	566	342	224	27
New Jersey	28,431	107	1,557	26,767	19,014	17,204	699	679	6,352	3,899	2,453	22
New Mexico	1,594	633	172	789	484	473	135	48	121	100	21	1
New York	53,633	2,164	...	51,469	30,074	12,866	871	957	19,293	12,086	7,207	275
North Carolina	13,621	468	3,828	9,325	4,842	4,643	1,726	245	2,491	1,306	1,185	23
North Dakota	693	81	140	472	119	116	297	6	49	46	3	d/
Ohio	33,936	11,798	556	21,582	13,997	13,074	2,100	540	4,838	2,681	2,157	107
Oklahoma	3,608	716	682	2,209	1,288	1,249	563	37	319	244	76	2
Oregon	3,534	415	457	2,663	1,409	1,320	586	46	608	353	256	11
Pennsylvania	17,336	...	...	17,336	11,391	10,276	757	253	4,792	3,029	1,763	145[c/]
Rhode Island	3,253	...	742	2,511	1,767	1,337	34	65	624	336	288	21
South Carolina	1,037	464	157	416	177	172	68	7	162	37	124	1
South Dakota	2,393	139	577	1,678	454	446	1,029	19	174	150	24	2
Tennessee	4,942	646	403	3,893	2,350	2,175	477	91	961	635	326	13
Texas	16,366	143	3,893	12,330	4,791	4,502	1,559	230	2,589	1,303	1,286	3,160[c/]
Utah	1,541	479	258	804	507	482	77	19	153	119	34	48[c/]
Vermont	640	...	79	561	298	274	52	17	192	105	86	2
Virginia	9,834	1,035	1,515	7,284	4,759	4,154	634	192	1,623	1,262	362	76
Washington	4,898	345	881	3,672	2,098	1,949	612	132	813	519	294	16
West Virginia	4,915	883	1,522	2,510	1,429	1,386	365	51	591	308	283	74[c/]
Wisconsin	15,123	...	2,397	12,725	7,763	7,458	1,362	216	3,359	1,883	1,476	25
Wyoming	1,175	584	199	391	215	211	101	5	70	49	20	d/

Source:
U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 28, 33, and 34.

Note: Because of rounding data may not add to totals.

a/ The distribution of locally assessed property by type is estimated and subject to sampling variation.

b/ The difference between "Total" and "Single-family houses only" may not be a reliable estimate for "Other residential properties."

c/ Consists mainly of separately assessed mineral rights.

d/ Less than $0.5 million.

TABLE 6.--PERCENT DISTRIBUTION OF GROSS ASSESSED VALUE BY TYPE AND MAJOR-USE CLASS OF REAL PROPERTY, 1966

State	Percent of all assessed value represented by locally assessed real property	Percent of assessed value of locally assessed real property[a]							
		All types	Residential property (nonfarm)	Acreage and farms	Vacant lots	Commercial and industrial property			Other
						Total	Commercial	Industrial	
1	2	3	4	5	6	7	8	9	10
United States, total	78.3%	100.0%	60.1%	11.0%	2.6%	24.7%	15.3%	9.4%	1.5%
Alabama	58.1	100.0	57.0	17.3	1.7	23.7	14.2	9.5	0.3
Alaska	81.9	100.0	58.9	6.1	6.0	28.6	24.6	3.9	0.4
Arizona	61.3	100.0	68.4	6.9	3.6	21.0	12.0	9.1	0.1
Arkansas	58.6	100.0	42.5	34.8	3.2	16.9	12.1	4.9	2.6[b]
California	77.2	100.0	60.8	9.6	3.7	23.0	14.0	9.0	2.9[b]
Colorado	75.1	100.0	59.2	12.5	1.6	24.9	18.3	6.6	1.8[b]
Connecticut	77.6	100.0	73.4	2.5	1.8	22.2	14.3	7.9	0.2
Delaware	100.0	100.0	65.6	7.8	2.0	24.3	14.3	10.0	0.4
District of Columbia	85.6	100.0	59.6	...	5.3	31.1	28.4	2.7	4.0
Florida	83.2	100.0	62.4	13.1	6.3	18.0	14.7	3.3	0.1
Georgia	58.4	100.0	60.6	15.6	2.2	21.3	15.0	6.3	0.3
Hawaii	100.0	100.0	59.5	4.3	9.5	26.7	16.3	10.4	...[b]
Idaho	58.4	100.0	29.1	34.6	1.4	32.5	11.0	21.5	2.5[b]
Illinois	78.0	100.0	55.9	17.6	2.1	23.5	11.2	12.3	0.8[b]
Indiana	60.6	100.0	57.0	20.3	2.1	20.2	10.3	10.0	0.4
Iowa	75.3	100.0	38.8	46.7	0.8	13.6	8.4	5.1	0.2
Kansas	58.0	100.0	41.4	44.8	1.0	12.0	8.7	3.3	0.7[b]
Kentucky	72.4	100.0	54.5	27.3	1.2	16.6	11.6	4.9	0.4
Louisiana	35.8	100.0	63.5	8.7	2.8	24.6	18.5	6.1	0.5
Maine	80.0	100.0	64.3	2.4	1.6	30.7	16.4	14.2	1.0
Maryland	77.8	100.0	71.0	7.0	1.6	19.7	12.7	7.0	0.8
Massachusetts	92.0	100.0	69.5	1.3	2.3	26.7	19.0	7.7	0.3
Michigan	76.7	100.0	61.2	7.4	3.3	27.3	13.6	13.6	0.9
Minnesota	79.5	100.0	44.2	26.7	1.2	27.9	17.9	10.0	[c]
Mississippi	38.2	100.0	45.5	36.0	2.3	16.0	11.1	4.8	0.3
Missouri	67.7	100.0	57.5	17.2	1.6	23.6	15.3	8.3	0.2
Montana	49.6	100.0	41.7	34.1	1.2	22.9	14.0	9.0	0.1
Nebraska	72.9	100.0	38.1	49.6	1.0	11.0	9.0	2.0	0.3
Nevada	72.8	100.0	54.6	8.8	4.9	30.8	23.9	6.9	0.9
New Hampshire	92.6	100.0	69.6	2.5	1.6	25.1	15.2	9.9	1.2
New Jersey	94.1	100.0	71.0	2.6	2.5	23.7	14.6	9.2	0.1
New Mexico	44.1	100.0	61.3	17.1	6.1	15.3	12.7	2.6	0.2
New York	95.8	100.0	58.4	1.7	1.9	37.5	23.5	14.0	0.5
North Carolina	68.5	100.0	51.9	18.5	2.6	26.7	14.0	12.7	0.3
North Dakota	68.1	100.0	25.3	62.9	1.2	10.5	9.8	0.7	0.1
Ohio	63.6	100.0	64.9	9.7	2.5	22.4	12.4	10.0	0.5
Oklahoma	57.0	100.0	58.3	25.5	1.7	14.5	11.0	3.4	0.1
Oregon	75.4	100.0	53.0	22.0	1.7	22.9	13.3	9.6	0.4
Pennsylvania	100.0	100.0	65.7	4.4	1.5	27.6	17.5	10.2	0.8[b]
Rhode Island	77.1	100.0	70.4	1.4	2.6	24.9	13.4	11.5	0.8
South Carolina	40.1	100.0	42.7	16.4	1.7	38.9	9.0	29.9	0.3
South Dakota	70.1	100.0	27.1	61.4	1.1	10.4	8.9	1.4	0.1
Tennessee	78.8	100.0	60.4	12.3	2.3	24.7	16.3	8.4	0.3
Texas	75.3	100.0	38.9	12.7	1.9	21.0	10.6	10.4	25.6[b]
Utah	52.2	100.0	63.1	9.6	2.3	19.0	14.8	4.3	6.0[b]
Vermont	87.7	100.0	53.1	9.3	3.0	34.2	18.8	15.4	0.4
Virginia	74.1	100.0	65.3	8.7	2.6	22.3	17.3	5.0	1.0
Washington	75.3	100.0	57.1	16.7	3.6	22.2	14.1	8.0	0.5
West Virginia	51.1	100.0	56.9	14.6	2.0	23.5	12.3	11.3	3.0[b]
Wisconsin	84.1	100.0	61.0	10.7	1.7	26.4	14.8	11.6	0.2
Wyoming	33.1	100.0	55.0	25.7	1.4	17.8	12.6	5.2	0.1

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 29, 35, and 36.

Note: Because of rounding, detail may not add to totals.

a/ Data as to distribution of locally assessed property by type represent estimates subject to sampling variation. Estimates that are relatively small in relation to state totals are likely to involve particularly high variation and should be interpreted with particular caution.

b/ Consists mainly of separately assessed mineral rights.

c/ Less than 0.05 percent.

TABLE 7.--LEGAL COVERAGE OF MAJOR TYPES OF TANGIBLE PERSONAL PROPERTY BY LOCAL GENERAL PROPERTY TAXES, BY STATE, 1966

State	Commercial and industrial	Agricultural personalty	Household personal property	Motor vehicles
1	2	3	4	5
Number of taxing states	47	42	30	21
Alabama	T	T	T[a]	T
Alaska	L	L	L[a]	L
Arizona	T	T	T	E
Arkansas	T	T	T	T
California	T	T	T[a]	E
Colorado	T	T	E	E
Connecticut	T	T	E	T
Delaware	E	E	E	E
District of Columbia	T	E	E	E
Florida	T	T	T[a]	E
Georgia	T	T	T[a]	T
Hawaii	E	E	E	E
Idaho	T	T	E	E
Illinois	T	T	T	T
Indiana	T	T	T	T
Iowa	T	T	T[a]	E
Kansas	T	T	E	T
Kentucky	T[b]	E	E	T
Louisiana	T	E	E	E
Maine	T	T	[c][a]	E
Maryland	T	T	L[a]	E
Massachusetts	T	T	T[a]	E
Michigan	T	E	T[a]	E
Minnesota	T	T	L[a]	E
Mississippi	T	E	E	T
Missouri	T	T	T	T
Montana	T	T	T	T
Nebraska	T	T	T	T
Nevada	T	T	T	E
New Hampshire	T	T	E	E
New Jersey	T	T	L[a]	E
New Mexico	T	T	T[a]	E
New York	E	E	E	E
North Carolina	T	T	T[a]	T
North Dakota	T	T	T[a]	E
Ohio	T	T	E	E
Oklahoma	T	T	T[a]	E
Oregon	T	T	E	E
Pennsylvania	E	E	E	E
Rhode Island	T	T	T[a]	T
South Carolina	T	T	E	T
South Dakota	T	T	T	E
Tennessee	T	T	T[a]	T
Texas	T	T	T[a]	T
Utah	T	T	E	T
Vermont	T	T[d]	E	E
Virginia	T	T	L	T
Washington	T	T	E	E
West Virginia	T	T	T[a]	T
Wisconsin	T	T	E	E
Wyoming	T	T	T[a]	E

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. p. 5.

Note: T denotes legal taxability; E denotes exemption; L denotes local option; except in Virginia, the option to exempt these items is exercised in most jurisdictions.

a/ Subject to legal provisions for partial exemptions.

b/ Machinery is exempt.

c/ Television sets only.

d/ Machinery and equipment are exempt; livestock and poultry are subject to legal provisions for partial exemptions.

TABLE 8.--NUMBER OF LOCALLY ASSESSED TAXABLE REAL PROPERTIES BY TYPE OF PROPERTY AND BY STATE, 1966
(in thousands)

State	All locally assessed taxable real properties[a]	Residential properties (nonfarm)[b]		Acreage and farm properties	Vacant lots	Commercial and industrial properties			Other, combined, and unallocable properties
		Total	Single-family houses only			Total	Commercial	Industrial	
1	2	3	4	5	6	7	8	9	10
United States, total	74,832	42,329	40,436	14,085	14,250	2,487	2,112	376	1,679
Alabama	1,199	648	642	364	134	46	43	2	7
Alaska	77	32	30	8	33	3	3	[c]	[c]
Arizona	643	339	335	64	233	7	7	1	[c]
Arkansas	1,441	335	333	569	429	31	29	2	78[d]
California	5,965	4,140	3,768	482	1,009	249	201	48	85[d]
Colorado	779	466	447	98	141	26	22	4	47[d]
Connecticut	838	644	631	32	127	34	30	4	1
Delaware	175	119	116	17	29	8	7	1	1
District of Columbia	146	120	109	...	20	6	5	[c]	[c]
Florida	2,913	1,523	1,475	307	1,004	77	68	9	3
Georgia	1,318	813	793	269	183	52	46	7	1
Hawaii	218	102	94	6	102	8	5	2	...[d]
Idaho	295	133	133	109	38	13	11	1	2[d]
Illinois	3,806	2,170	1,962	714	724	109	80	29	89[d]
Indiana	2,287	1,212	1,199	477	540	56	42	13	2
Iowa	1,727	643	637	846	184	52	47	4	3
Kansas	1,389	591	586	509	236	26	23	3	26[d]
Kentucky	1,030	667	661	226	98	37	35	3	1
Louisiana	1,073	681	649	149	207	35	32	3	2
Maine	453	277	268	78	76	20	14	6	3
Maryland	1,066	766	759	75	178	44	38	6	3
Massachusetts	1,900	1,326	1,226	84	391	93	82	11	5
Michigan	3,386	2,110	2,010	536	597	130	107	23	13
Minnesota	1,354	704	697	412	173	64	56	9	[c]
Mississippi	812	351	350	328	115	17	16	1	[c]
Missouri	1,826	987	967	512	278	47	39	7	3
Montana	351	144	140	152	39	14	10	4	3
Nebraska	707	328	325	271	92	16	14	2	1
Nevada	180	91	86	30	50	9	7	2	1
New Hampshire	432	261	256	84	67	14	13	1	6
New Jersey	1,999	1,436	1,402	53	390	119	104	15	[c]
New Mexico	376	203	202	46	118	8	8	[c]	1
New York	4,076	2,860	2,295	341	626	240	195	46	8
North Carolina	1,899	1,094	1,077	368	361	75	65	9	1
North Dakota	459	98	98	265	83	12	12	1	[c]
Ohio	3,940	2,377	2,340	455	996	95	80	15	17
Oklahoma	1,565	704	702	340	501	19	17	2	1
Oregon	835	481	475	183	142	25	21	4	4
Pennsylvania	3,822	2,794	2,710	282	527	169	148	21	51[d]
Rhode Island	307	199	153	10	81	14	11	3	3
South Carolina	774	481	479	140	136	16	13	3	2
South Dakota	525	143	142	309	58	14	13	1	1
Tennessee	1,313	752	739	342	190	27	24	3	1
Texas	5,987	2,504	2,489	1,268	1,015	112	92	20	1,088[d]
Utah	384	224	222	82	64	11	10	[c]	3[d]
Vermont	188	104	100	30	41	11	9	2	1
Virginia	1,682	862	855	334	441	37	34	4	7
Washington	1,760	872	863	369	486	30	27	3	3
West Virginia	902	411	408	233	138	19	17	3	101[d]
Wisconsin	2,146	929	923	810	318	88	79	9	[c]
Wyoming	108	77	76	18	10	3	3	[c]	[c]

Source:
U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. Table 6, p. 37-38.

Note: Because of rounding, detail may not add to totals.

a/ Data as to distribution of locally assessed property by type represent estimates subject to sampling variation. Estimates that are relatively small in relation to state totals are likely to involve particularly high variation and should be interpreted with particular caution.

b/ The residual difference between "Total" and "Single-family houses only" should not be taken as a reliable estimate for "Other residential properties."

c/ Fewer than 500 properties.

d/ Consists mainly of separately assessed mineral properties.

TABLE 9.--PERCENT DISTRIBUTION OF LOCALLY ASSESSED TAXABLE REAL PROPERTIES, BY TYPE OF PROPERTY AND BY STATE, 1966

State	All locally assessed taxable real properties[a]	Residential properties (nonfarm)[b]		Acreage and farm properties	Vacant lots	Commercial and industrial properties			Other, combined, and unallocable properties
		Total	Single-family houses only			Total	Commercial	Industrial	
1	2	3	4	5	6	7	8	9	10
United States, total	100.0%	56.6%	54.0%	18.8%	19.0%	3.3%	2.8%	0.5%	2.2%
Alabama	100.0	54.1	53.6	30.4	11.1	3.8	3.6	0.2	0.6
Alaska	100.0	41.8	38.9	10.7	43.5	3.7	3.5	0.2	0.4
Arizona	100.0	52.7	52.2	9.9	36.2	1.1	1.0	0.1	[c]
Arkansas	100.0	23.2	23.1	39.5	29.8	2.1	2.0	0.1	5.4[d]
California	100.0	69.4	63.2	8.1	16.9	4.2	3.4	0.8	1.4[d]
Colorado	100.0	59.8	57.4	12.6	18.1	3.4	2.8	0.5	6.1[d]
Connecticut	100.0	76.9	75.2	3.9	15.1	4.1	3.6	0.5	0.1
Delaware	100.0	68.3	66.6	9.7	16.7	4.5	3.7	0.8	0.8
District of Columbia	100.0	82.1	74.5	...	13.8	3.8	3.7	0.1	0.3
Florida	100.0	52.3	50.6	10.5	34.5	2.6	2.3	0.3	0.1
Georgia	100.0	61.7	60.2	20.4	13.9	4.0	3.5	0.5	0.1
Hawaii	100.0	46.8	43.3	2.8	46.8	3.6	2.5	1.1	...
Idaho	100.0	45.2	45.2	36.9	12.8	4.3	3.9	0.4	0.8[d]
Illinois	100.0	57.0	51.5	18.8	19.0	2.9	2.1	0.8	2.3[d]
Indiana	100.0	53.0	52.4	20.9	23.6	2.4	1.9	0.6	0.1
Iowa	100.0	37.2	36.9	49.0	10.7	3.0	2.7	0.3	0.2
Kansas	100.0	42.6	42.2	36.7	17.0	1.9	1.7	0.2	1.9[d]
Kentucky	100.0	64.8	64.2	22.0	9.5	3.6	3.4	0.3	0.1
Louisiana	100.0	63.5	60.5	13.9	19.3	3.3	3.0	0.3	0.2
Maine	100.0	61.0	59.2	17.2	16.8	4.3	3.0	1.4	0.7
Maryland	100.0	71.9	71.2	7.0	16.7	4.1	3.6	0.5	0.3
Massachusetts	100.0	69.8	64.5	4.4	20.6	4.9	4.3	0.6	0.3
Michigan	100.0	62.3	59.4	15.8	17.6	3.8	3.2	0.7	0.4
Minnesota	100.0	52.0	51.5	30.5	12.8	4.8	4.1	0.7	[c]
Mississippi	100.0	43.3	43.1	40.4	14.2	2.7	1.9	0.2	[c]
Missouri	100.0	54.0	53.0	28.1	15.2	2.6	2.2	0.4	0.2
Montana	100.0	41.0	39.9	43.2	11.0	4.0	2.7	1.2	0.8
Nebraska	100.0	46.3	45.9	38.3	13.0	2.3	2.0	0.3	0.1
Nevada	100.0	50.4	47.9	16.6	27.6	5.0	3.7	1.2	0.5
New Hampshire	100.0	60.4	59.2	19.4	15.5	3.3	3.0	0.2	1.4
New Jersey	100.0	71.9	70.2	2.7	19.5	6.0	5.2	0.8	[c]
New Mexico	100.0	53.9	53.7	12.3	31.3	2.2	2.1	0.1	0.4
New York	100.0	70.2	56.3	8.4	15.4	5.9	4.8	1.1	0.2
North Carolina	100.0	57.6	56.7	19.4	19.0	3.9	3.5	0.5	0.1
North Dakota	100.0	21.4	21.3	57.8	18.2	2.7	2.6	0.1	[c]
Ohio	100.0	60.3	59.4	11.6	25.3	2.4	2.0	0.4	0.4
Oklahoma	100.0	45.0	44.9	21.7	32.0	1.2	1.1	0.1	0.1
Oregon	100.0	57.5	56.9	21.9	17.0	3.1	2.6	0.5	0.5
Pennsylvania	100.0	73.1	70.9	7.4	13.8	4.4	3.9	0.6	1.3[d]
Rhode Island	100.0	64.9	49.8	3.1	26.2	4.6	3.5	1.1	1.1
South Carolina	100.0	62.1	61.9	18.0	17.6	2.0	1.7	0.4	0.3
South Dakota	100.0	27.2	27.1	58.8	11.1	2.7	2.5	0.2	0.2
Tennessee	100.0	57.3	56.3	26.1	14.5	2.1	1.8	0.2	0.1
Texas	100.0	41.8	41.6	21.2	17.0	1.9	1.5	0.3	18.2[d]
Utah	100.0	58.3	57.8	21.4	16.8	2.8	2.6	0.1	0.8[d]
Vermont	100.0	55.5	53.1	16.2	22.0	6.0	5.0	1.0	0.3
Virginia	100.0	51.3	50.8	19.9	26.2	2.2	2.0	0.2	0.4
Washington	100.0	49.5	49.1	21.0	27.6	1.7	1.5	0.2	0.2
West Virginia	100.0	45.5	45.2	25.8	15.3	2.2	1.8	0.3	11.2[d]
Wisconsin	100.0	43.3	43.0	37.7	14.8	4.1	3.7	0.4	[c]
Wyoming	100.0	71.1	70.8	16.7	8.9	3.2	3.0	0.2	0.1

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. Table 7, p. 39-40.

Note: Because of rounding, detail may not add to totals.

a/ Data as to distribution of locally assessed property by type represent estimates subject to sampling variation. Estimates that are relatively small in relation to state totals are likely to involve especially high variation and should be interpreted with particular caution.

b/ The residual difference between "Total" and "Single-family houses only" should not be taken as a reliable estimate for "Other residential properties."

c/ Less than 0.05 percent.

d/ Consists mainly of separately assessed mineral properties.

TABLE 10.--SIMPLE SALES-BASED AVERAGE RATIO OF ASSESSED VALUE TO SALES PRICE, BY TYPE OF LOCALLY ASSESSED TAXABLE REAL PROPERTY AND BY STATE, 1966[a/]

State	All locally assessed taxable real property	Residential properties (nonfarm)	Single family nonfarm houses only (previously occupied)[b/]	Acreage and farm properties	Vacant lots	Commercial and industrial properties
1	2	3	4	5	6	7
United States, total	32.6%	34.9%	34.5%	17.8%	24.1%	33.9%
Alabama	19.7	22.4	22.3	8.8	17.6	11.0
Alaska	81.0	85.5	86.0	51.9	65.6	70.0
Arizona	16.1	18.7	18.9	8.7	7.3	11.8
Arkansas	12.2	16.0	16.0	6.7	6.8	14.9
California	18.9	19.7	19.7	12.7	15.4	18.2
Colorado	25.3	27.0	27.2	20.6	13.1	23.7
Connecticut	51.2	53.8	54.6	27.5	35.4	47.0
Delaware	48.4	53.6	53.4	25.4	28.7	50.7
District of Columbia	42.8	43.8	43.2	...	30.5	39.5
Florida	68.9	78.1	78.3	32.0	44.4	57.2
Georgia	34.9	39.3	39.7	13.2	22.1	24.5
Hawaii	57.3	61.4	62.4	26.7	45.9	55.2
Idaho	11.0	11.4	11.4	9.7	10.5	10.4
Illinois	41.2	41.9	41.7	28.6	30.7	54.3
Indiana	24.5	25.6	25.6	18.6	18.3	25.7
Iowa	24.1	24.7	24.6	20.0	15.3	28.7
Kansas	18.8	19.5	19.4	14.3	14.9	24.0
Kentucky	84.0	90.5	91.4	61.2	58.6	72.8
Louisiana	17.1	18.0	17.8	10.0	9.7	18.2
Maine	50.8	59.2	58.6	15.8	39.2	63.3
Maryland	43.6	50.2	50.1	18.5	28.6	44.5
Massachusetts	46.3	48.2	49.1	16.3	24.5	50.2
Michigan	28.0	28.7	28.2	21.9	26.6	28.2
Minnesota	11.2	10.8	10.8	13.3	8.1	14.4
Mississippi	13.5	16.6	16.5	7.9	10.8	14.3
Missouri	25.4	27.9	27.6	15.5	19.6	26.9
Montana	11.7	13.2	13.3	6.5	10.3	12.4
Nebraska	28.5	31.6	31.8	22.3	17.6	23.5
Nevada	25.3	28.4	29.4	16.1	16.4	19.5
New Hampshire	53.8	55.1	54.6	31.6	32.4	64.8
New Jersey	62.0	65.9	66.1	27.3	47.2	57.6
New Mexico	19.2	23.0	23.2	8.1	11.4	18.0
New York	35.1	35.4	31.9	16.5	28.8	45.1
North Carolina	48.0	53.3	53.1	23.9	32.1	52.6
North Dakota	11.6	11.5	11.5	10.3	9.3	16.1
Ohio	35.3	37.1	37.0	23.9	25.0	32.1
Oklahoma	17.8	20.9	20.8	8.2	10.1	17.6
Oregon	20.2	21.7	21.8	14.1	14.6	19.5
Pennsylvania	31.4	33.3	32.8	14.7	25.3	36.3
Rhode Island	54.8	57.2	56.2	37.1	31.5	56.2
South Carolina	5.0	5.3	5.4	3.6	4.3	5.2
South Dakota	37.3	38.1	37.9	33.0	29.5	46.3
Tennessee	26.2	28.9	28.9	11.6	21.9	23.7
Texas	19.1	21.6	21.7	10.6	15.7	19.6
Utah	15.4	16.1	16.2	9.0	12.8	17.9
Vermont	31.7	34.2	32.8	21.0	28.5	35.2
Virginia	29.9	33.7	33.4	14.1	25.1	26.6
Washington	15.3	16.7	16.6	9.7	13.0	16.6
West Virginia	38.0	39.5	39.1	33.7	28.8	38.2
Wisconsin	52.9	54.9	55.0	47.7	32.6	53.1
Wyoming	19.0	20.1	20.2	13.8	13.3	20.4

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. Table 9, p. 42-47; Table 11, p. 74.

a/ These data are estimates subject to sampling variation.

b/ Excluded are new single-family houses not previously occupied.

TABLE 11.--SIZE-WEIGHTED AVERAGE RATIO OF ASSESSED VALUE TO SALES PRICE, BY TYPE OF LOCALLY ASSESSED TAXABLE REAL PROPERTY AND BY STATE, 1966[a]

State	All locally assessed taxable real property	Residential properties (nonfarm)[b]	Acreage and farm properties	Vacant lots	Commercial and industrial properties
1	2	3	4	5	6
United States[c]	30.8%	34.6%	18.8%	23.9%	35.6%[c]
Alabama	14.9	20.4	8.8	15.7	11.0
Alaska	77.5[c]	83.6	51.9	65.6	[c]
Arizona	15.4	18.2	8.7	7.3	12.4
Arkansas	9.8	15.3	6.8	4.9	14.9
California	18.7	19.7	14.1	15.4	18.4
Colorado	24.6	26.7	19.9	13.1	24.0
Connecticut	50.9	53.7	27.5	35.4	47.7
Delaware	45.6[c]	51.6	25.7	28.7	[c]
District of Columbia	42.2	43.9	...	30.5	39.2
Florida	61.3	76.7	32.1	43.4	58.6
Georgia	24.3	31.2	13.2	22.2	24.5
Hawaii	55.8[c]	60.2	26.7	45.8	[c]
Idaho	10.4[c]	11.3	9.8	10.5	[c]
Illinois	39.3	41.9	30.9	30.7	56.4
Indiana	23.4	25.4	19.0	18.3	25.9
Iowa	21.8	24.7	19.3	15.3	28.9
Kansas	16.8	19.2	14.5	14.9	23.9
Kentucky	77.0	89.5	61.2	58.6	72.8
Louisiana	15.3	16.5	10.0	9.3	18.2
Maine	50.1	53.7	15.8	39.2	63.3
Maryland	43.2	50.2	18.5	28.6	44.5
Massachusetts	43.7	46.0	16.3	24.5	52.0
Michigan	28.7	28.5	25.4	24.5	34.6
Minnesota	10.6	9.6	11.4	8.1	14.4
Mississippi	10.8[c]	15.0	7.8	10.8	[c]
Missouri	23.9	28.0	15.6	19.6	29.2
Montana	8.7	10.3	6.6	8.3	12.4
Nebraska	25.1	30.3	22.6	17.6	23.9
Nevada	23.6	27.8	16.1	16.4	19.5
New Hampshire	48.6[c]	50.5	31.6	32.4	[c]
New Jersey	60.9	64.8	27.1	45.2	58.0
New Mexico	15.6	20.1	8.2	11.4	18.0
New York	34.6	34.9	16.2	25.3	47.7
North Carolina	40.6	47.6	26.8	31.9	52.6
North Dakota	11.0	11.6	10.4	9.3	16.2
Ohio	34.3	36.8	26.0	24.3	32.6
Oklahoma	14.2	20.1	8.3	10.1	17.5
Oregon	18.9	21.7	14.1	14.6	19.5
Pennsylvania	31.1	32.5	14.7	25.3	37.8
Rhode Island	55.3	57.0	37.1	31.5	57.6
South Carolina	4.6	5.1	3.6	3.9	5.2
South Dakota	34.3	37.8	32.1	29.5	46.3
Tennessee	21.1	25.5	11.4	20.3	23.7
Texas	15.6	19.1	9.5	12.8	20.8
Utah	14.4[c]	15.9	9.1	12.8	[c]
Vermont	27.5	27.9	20.6	28.5	35.2
Virginia	27.4	32.1	13.5	25.1	26.6
Washington	14.7	16.8	10.2	12.3	17.2
West Virginia	37.5	38.9	33.6	26.7	39.1
Wisconsin	49.2	53.9	35.3	22.6	55.3
Wyoming	17.4[c]	19.6	13.8	13.3	[c]

Source:

U.S. Department of Commerce, Bureau of the Census. Taxable Property Values. Census of Governments: 1967. Vol. 2. Washington, D.C.: U.S. Government Printing Office, September 1968. Table 9, p. 42-47.

a/ These data are estimates subject to sampling variation.

b/ Excluded are new single-family houses not previously occupied.

c/ In these states, size-weighted ratios and market values were not computed for commercial and industrial property because of insufficient sales representation. Sales-based ratios have been substituted in these cases for size-weighted ratios in calculating estimates of market value for United States total.

TABLE 12.--SELECTED FEATURES OF PROPERTY TAXATION BY STATE, 1966

State	Number of primary assessing areas[a]	Method of selecting assessors[b]	Constitutional and statutory assessment standards[b]: Legal standard (rate)	Constitutional and statutory assessment standards[b]: Valuation concept	Conducts periodic ratio studies[b]
1	2	3	4	5	6
United States, total	14,496	---	---	---	---
Alabama	67	E	30%	Fair and reasonable market value	---
Alaska	29	A	100	Full and true value in money	---
Arizona	14	E	18 — 60[c]	Full cash value	---
Arkansas	75	E	20	True market value in money	X
California	58	E	20 — 25[d]	Full cash value	X
Colorado	63	E	30	Actual value	X
Connecticut	169	A & E	Up to 100	Uniform percent of market value within local district	---
Delaware	3	A	100	True value in money	---
District of Columbia	1	A	100	Full and true value in lawful money	X
Florida	67	E	100	Full cash value	X
Georgia	159	A	100	Fair market value	---
Hawaii	1	A	70	Fair market value or a percentage thereof	X
Idaho	44	E	20	Full cash value	X
Illinois	1,424	E	100	Fair cash value	X
Indiana	1,009	E	33-1/3	True cash value	---
Iowa	120	A	27	Actual value	X
Kansas	105	E	30	True value in money	X
Kentucky	120	E	100	Fair cash value	X
Louisiana	64	E	Not below 25	Actual cash value (land at not less than $1 per acre)	---
Maine	492	A	"Just value"	At just value in compliance with the laws of the state	X
Maryland	24	A	100	Full cash value less an allowance for inflation	X
Massachusetts	351	A & E	100	Fair cash valuation	X
Michigan	1,475	A & E[e]	50	Full cash value	X
Minnesota	721	A	Varies by class	Market value	X
Mississippi	82	E	100	Assessed in proportion to its value	---
Missouri	435	A & E[f]	100	True value in money	---
Montana	56	E	7 — 100	True and full value	---
Nebraska	93	E	35	Required to be valued at its actual value and assessed at 35%	---
Nevada	17	E	35	Full cash value	X
New Hampshire	234	A & E[g]	100	Full and true value in money	X
New Jersey	567	A & E	20 — 100[h]	Uniform percentage at true value	X
New Mexico	32	E	100	Assessed in proportion to its value	---
New York	990	A	100	Full value	X
North Carolina	100	A	[i]	True value in money	X
North Dakota	1,772	A & E[j]	50	Full and true value in money	X
Ohio	88	E	50	True value	X
Oklahoma	77	E	35	Fair cash value	X
Oregon	36	E	100	True cash value	X
Pennsylvania	67	A	100[k]	Actual value (the price for which the property would sell)	X
Rhode Island	39	A & E	[i]	Full and fair cash value	X
South Carolina	46	A	100	True value in money	---
South Dakota	404	A	60	True and full value in money	X
Tennessee	95	E	50[l]	Actual cash value	---
Texas	254	E	100	Full and true value in money	---
Utah	29	E	30	Reasonable fair cash value	---
Vermont	246	A & E	Up to 100[i]	Fair market value	X
Virginia	131	A	100	Fair market value	X
Washington	39	E	50	True and fair value	X
West Virginia	55	E	100	True and actual value	X
Wisconsin	1,834	A & E	100	Full value at private sale	X
Wyoming	23	E	[m]	Fair value	---

Source:

Advisory Commission on Intergovernmental Relations. State and Local Taxes: Significant Features, 1968 (M-37). Washington, D.C.: U.S. Government Printing Office, January 1968. p. 77-79.

Note: A -- signifies "appointed" and E -- signifies "elected."

a/ U.S. Bureau of the Census. Primary Assessing Areas for Local Property Taxation. State and Local Government Special Studies, No. 50, April 1966.

b/ International Association of Assessing Officers.

c/ Depending on the class of property, effective 3/22/68.

d/ Between 20 and 25 percent of full cash value from 1968 through 1971, thereafter 25 percent.

e/ Appointed and elected, 216 municipal assessors; elected, 1,259 township assessors.

f/ Appointed, 1 municipal assessor; elected, 344 township assessors; appointed and elected, 90 county assessors.

g/ Elected, 221 township assessors; appointed and elected, 13 municipal assessors.

h/ In a multiple of 10 as is established by each county board of taxation. If a county fails to establish a uniform percentage, a 50 percent level of assessment is employed until action is taken.

i/ Uniform percentage, determined locally.

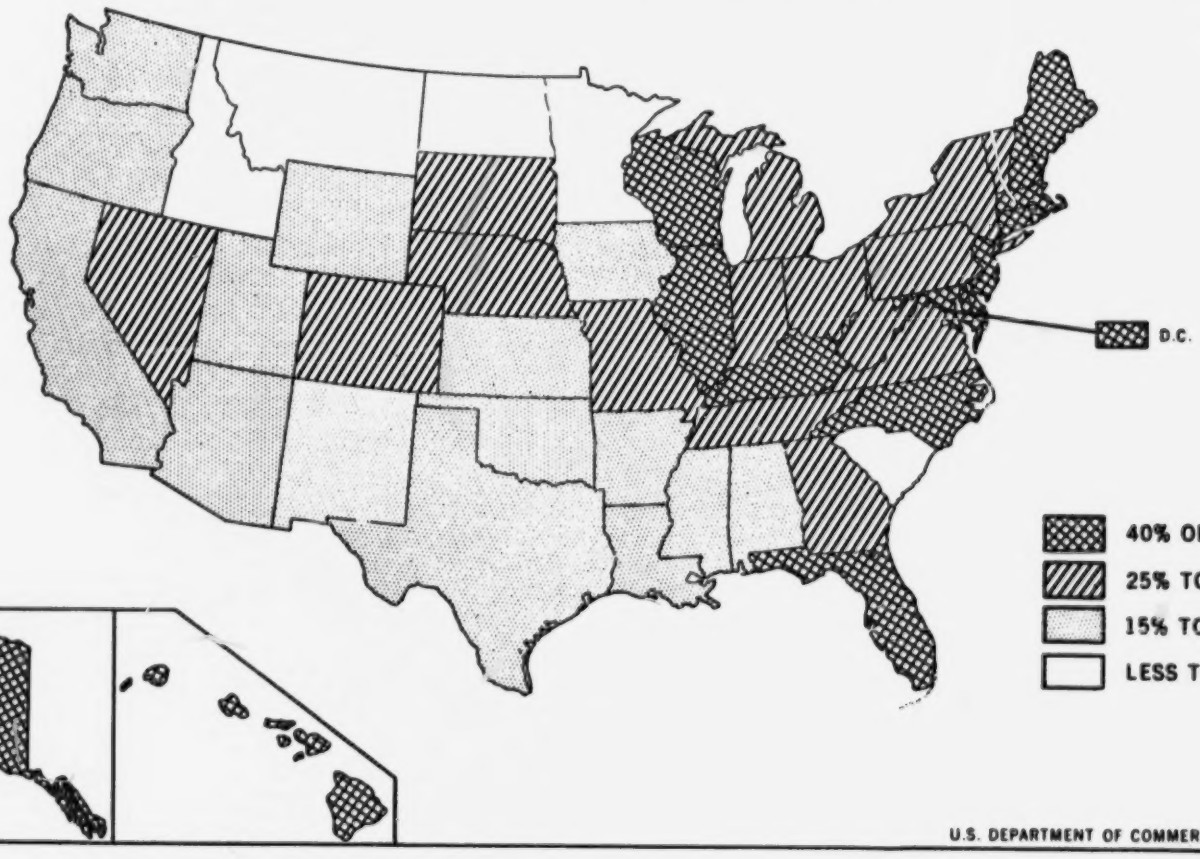
j/ Appointed, 356 municipal assessors; elected, 29 county and 1,387 township assessors.

k/ In 4th to 8th class counties, real property must be assessed at a predetermined ratio not to exceed 75 percent.

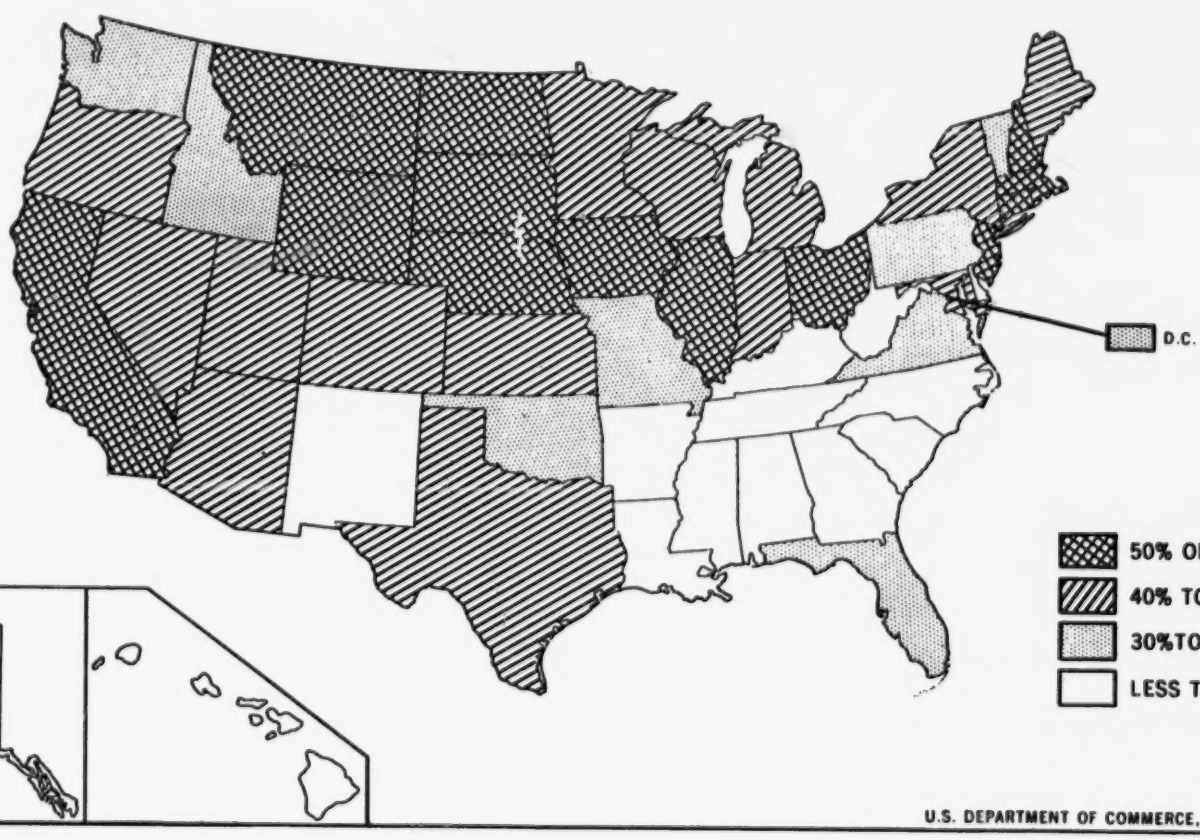
l/ To be attained by 1/1/73, with increasing percentages on the following schedule: 1968, 15 percent; 1969, 25 percent; 1970, 30 percent; 1971, 35 percent; 1972, 40 percent; 1973 and thereafter, 50 percent.

m/ At a fair value in conformity with values and procedures prescribed by the State Tax Commission.

Statewide Average Assessment Ratios for Ordinary Residential Nonfarm Property, as Indicated by Measurable Sales During a 6-Month Period of 1966



Percent of all Tax Revenue of State and Local Governments Provided by Property Taxes, by States: 1966



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